

EXHIBIT K

**Summary of Time
For Interim Fee Application
November 9, 2009 through April 30, 2010
Services Relating to Retention and Professional Compensation**

Timekeeper	Timekeeper #	Hours	Rate	Total
Partners				
Craig Nathan Dee	CND	1.8	\$ 410.00	\$ 738.00
Matthew G. Roseman	MGR	0.4	\$ 485.00	\$ 194.00
Of Counsel				
Bonnie Pollack	BLP	1.6	\$ 420.00	\$ 672.00
Total Hours Billed:		3.8		
Total Fees Billed:			* \$	1,604.00

* Cullen and Dykman's billing rates for the professionals listed above are based upon on the average rate for each category for the Application Period.

Matter	Atty	Date	Hours	Amount	Time Description
7	CND	12/8/2009	0.20	82.00	CONFERENCE WITH B. POLLACK REGARDING RETENTION
7	CND	12/8/2009			PLEADING; REVIEW EMAIL REGARDING SAME; PREPARE
7	CND	12/8/2009			EMAIL TO EYERMAN REGARDING SAME
7	CND	12/8/2009	0.30	123.00	REVIEW AND REVISE MOTION TO RETAIN C&D AS
7	CND	12/8/2009			ATTORNEY; AFFIDAVIT OF M. ROSEMAN IN SUPPORT AND
7	CND	12/8/2009			ORDER REGARDING SAME
7	CND	12/8/2009	0.30	123.00	REVIEW AND REVISE MOTION TO RETAIN ACCOUNTANTS;
7	CND	12/8/2009			AFFIDAVIT OF M. ROSEMAN IN SUPPORT AND ORDER
7	CND	12/8/2009			REGARDING SAME; PREPARE EMAIL TO SEYERMAN
7	CND	12/8/2009			REGARDING SAME
7	BLP	12/8/2009	1.60	672.00	REVIEW, FINALIZE COUNSEL RETENTION PAPERS AND
7	BLP	12/8/2009			ACCOUNTANT RETENTION PAPERS
7	CND	12/14/2009	0.10	41.00	REVIEW EMAIL FROM EYERMAN REGARDING VENTURA
7	CND	12/14/2009			PLEADINGS; PREPARE RESPONSE TO SAME
7	CND	12/14/2009	0.90	369.00	REVIEW AFFIDAVIT OF EYERMAN REGARDING RETENTION;
7	CND	12/14/2009			REVIEW MOTION REGARDING SAME; REVIEW AND REVISE
7	CND	12/14/2009			ORDER REGARDING SAME; ATTENTION TO NOTICE AND
7	CND	12/14/2009			FILING ISSUES
7	MGR	4/9/2010	0.40	194.00	REVIEW CREDITORS COMMITTEE APPLICATION TO RETAIN
7	MGR	4/9/2010			ACCOUNTANTS
7	Total		3.80	1,604.00	